

**DELAWARE DIVISION OF REVENUE  
CONTRACTORS GROSS RECEIPTS TAX RETURN - FORM LM3 9501**

**LCM**

ACCOUNT NUMBER	TAX PERIOD ENDING	DUE ON OR BEFORE	BUSINESS CODE GROUP DESCRIPTION
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**BUSINESS NAME AND ADDRESS**

1. TOTAL DELAWARE GROSS RECEIPTS	\$	00
2. MINUS SUBCONTRACTORS (Attach Form 1280)	\$	00
3. NET GROSS RECEIPTS	\$	00
4. LESS EXCLUSION	\$	80,000 00
5. TAXABLE AMOUNT	\$	00
6. BALANCE DUE Line 5 x 0.00499 =	\$	00

AUTHORIZED SIGNATURE I declare under penalties of perjury, that this is a true, correct and complete return.

DATE

TELEPHONE NUMBER

**Mail This Form With Remittance Payable To:**  
Delaware Division of Revenue  
P.O. Box 2340, Wilmington, DE 19899-2340  
For questions, call (302) 577-8780

If desired, provide an e-mail address where we may contact you regarding this return.

E-MAIL ADDRESS

CUT ALONG THIS LINE AND SEND THE ABOVE PORTION WITH ANY PAYMENT DUE

**GROSS RECEIPTS TAX RETURN - MONTHLY**

Complete the return above, sign, date and file by the due date. You may file all monthly or quarterly returns at the end of the year if no tax is due on any of the returns.

**To Update Your Contact/Business Information on File with Revenue:**

[Remit a License Request for Change form](#)

**To Change Tax Information You've Already Reported:**

[Remit an Amended return](#)

**SPECIFIC LINE INSTRUCTIONS**

**PLEASE NOTE: THE DIVISION OF REVENUE REQUIRES ROUNDING OF ALL AMOUNTS ON ALL GROSS RECEIPTS RETURNS.**

- Line 1. - Enter on Line 1 the amount of gross receipts from any labor or labor and materials supplied in connection with the improvement, alteration or development of real property located in Delaware. Also include in this amount any receipts from incidental non-construction sales. Construction Transportation Contractors should report the receipts received from transporting construction materials or supplies.
- Line 2. - Enter the amount paid to sub-contractors during the tax period. Construction Transportation Contractors may exclude amounts paid to Draypersons. **Be sure to attach a copy of the enclosed Form 1280 to verify such payments.**
- Line 3. - Subtract Line 2 from Line 1 and enter the result on Line 3. If this is a negative amount or zero, enter zero on Line 3. (No tax is due. Sign, date and file this return.) **NOTE:** If your TAXABLE GROSS RECEIPTS is zero, you may delay filing your returns until you have tax due within the calendar year. However, you must file all returns for the calendar year by January 31<sup>st</sup> of the next year.
- Line 4. - The maximum allowable exclusion for the month is \$80,000.
- Line 5. - Subtract Line 4 from Line 3 and enter the result on Line 5. If this is a negative amount or zero, enter zero on Line 5. (No tax is due. Sign, date and file this return.)
- Line 6. - Multiply Line 5 by the gross receipts tax rate of 0.00499. Enter the result on Line 6. This amount of tax is due and payable with the filing of this return. Please sign, date and file this return on or before the due date.

**If you have not already renewed this year's business license, do it now to avoid a \$200 penalty.**

**Go to [www.delaware.gov](http://www.delaware.gov) to renew your business license online!**

**SAMPLE COMPLETED RETURN**

1. TOTAL DELAWARE GROSS RECEIPTS	\$	300,000.00
2. MINUS SUBCONTRACTORS (Attach Form 1280)	\$	25,000.00
3. NET GROSS RECEIPTS	\$	275,000.00
4. LESS EXCLUSION	\$	80,000.00
5. TAXABLE AMOUNT	\$	195,000.00
6. BALANCE DUE (Line 5 x 0.00499)	\$	973.00

Monthly Gross Receipts Tax Returns are due on or before the 20th day of the month following the end of the tax period.

MONTH END	DUE DATE	MONTH END	DUE DATE	MONTH END	DUE DATE	MONTH END	DUE DATE
01/31/2007	02/20/2007	04/30/2007	05/21/2007	07/31/2007	08/20/2007	10/31/2007	11/20/2007
02/28/2007	03/20/2007	05/31/2007	06/20/2007	08/31/2007	09/20/2007	11/30/2007	12/20/2007
03/31/2007	04/20/2007	06/30/2007	07/20/2007	09/30/2007	10/22/2007	12/31/2007	01/22/2008

For questions or to speak with a customer service representative, please call Revenue's Gross Receipts Department at (302) 577-8780.

Forms ♦ Renew Business License ♦ [www.state.de.us/revenue](http://www.state.de.us/revenue) ♦ File Online ♦ Tax Tips